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## PART II—Section 4

Statutory Rules and Orders issued by the  
Ministry of Defence

## MINISTRY OF DEFENCE

**S.R.O. 262, dated 26th July 1960.**—In exercise of the powers conferred by clause (h) of sub-section (1) of section 12 of the National Cadet Corps Act, 1948 (31 of 1948), the Central Government hereby nominates Lt. Gen. Kulwant Singh (retired) to be a non-official member of the Central Advisory Committee for a period of one year w.e.f. the 22nd May 1960.

H. C. SARIN. Jt. Secy.

## CANTONMENTS—TAXATION

**S.R.O. 263, dated 25th July 1960.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924) and in supersession of the notification of the Government of India in the late Defence Department No. 1062 dated 19th April 1947, the Cantonment Board, Nasirabad, hereby imposes with the previous sanction of the Central Government a terminal tax on gross weight of goods including packing drums and other articles used in the packing; specified in column 2 of Schedule I below which are brought into the limits of the Cantonment of Nasirabad for consumption, use or sale therein or exported from the said limits at the rate specified in the corresponding entry in column 3 of the said schedule:

Provided further that the tax shall not be levied on goods brought into or exported from the said limits in the circumstances specified in Schedule II.

## SCHEDULE I

1	2	3	4
Sl. No.	Description of goods	Rate	Export or Import
1	Motor Lorries new, Chassis of motor lorries and Motor Cars new.	At Rs. 25/- each.	Import
2	Motor Lorries old and Tractors new	At Rs. 15/- each	"
3	Motor Cars and Tractors old	At Rs. 10/- each	"
4	Motor Cycles with side car whether old or new	At Rs. 10/- each	"
5	Motor Cycles whether old or new	At Rs. 6/- each	"
6	Cigarettes, Cigars and all foreign tobaccos	At Rs. 6/- per Md.	"
7	Foreign Wines and Liquors	At Rs. 4/- per Md.	"
8	Country Liquors	At Rs. 3/- per Md.	"

1	2	3	4
Sl. No.	Description of goods	Rate	Export or Import
9	Electric and Motor goods of all kinds including rubber Tubes and Tyres, Radios, Gramophones, Gramophone Records and Musical Instruments excluding Mimic Musical Toys	At Rs. 3 per Md.	Import
10	Silken, woollen cloth and artificial silk and cotton*piece goods including Coarse Cloth, Garments, bookram and Waddings	At Rs. 2.50 nP. per Md.	"
11	Haberdashery including laces and gota of all kinds, Kalbattoo, Tooth Paste and Powder, Hosiery, Blades, Agarbatties, Glass Nug, Jewellery Boxes, Lac, Gas Mentalis, Clocks and Watches, Sewing Threads, Woollen Yarn, Buttons and Toilet requisites excluding Washing soap, Plastics and Plastic goods, Mirrors and Umbrellas	Do.	"
12	Provisions, Tea, Sweet-meats and Biscuits of all kinds including cube icing and caster sugar, syrup, Sharbat, Squashes, fish, pickles, Morabba and Gulkand	At Rs. 2/- per Md.	"
13	Ivory and articles made thereof	Do.	"
14	Alopathic, Homeopathic, Biochemic medicines	Do.	"
15	Sewing Machines of all kinds	At Rs. 2 per each	"
16	Papar, Mangori and Potato Chips, Kair and Phali (dried)	At Rs. 1.50 nP. per Md.	"
17	Cycle Parts of all kinds	Do.	"
18	Articles of Sports and Games and Kites including Toys of all kinds and Mimic Musical Instruments	Do.	"
19	Photos, Photo goods, Pictures including Photo Calenders	Do.	"
20	Cultery articles made of metal including brass and copper wares and utensils of all kinds excluding iron articles	Do.	"
21	Gola Kas (burada Gola) Karan, Resin (Green and Red) Munaqqa, Dates, Walnuts, Almonds, Tal Mukhana, Kaju, Anjir, Pista, Chilgoza, Chironji, dried Khubani, Maghz Khasta, Giri Badam, Giri Akhrot	Do.	"
22	All colours and anilines dyes including paints, varnishes, turpentine rosin, broza and sallac	Do.	"
23	Articles made of leather rubber or canvas excluding Motor rubber tyres and tubes	Do.	"
24	Cycles	At Rs. 1.50 nP. each	"
25	Vegetable Ghee and admixture of Ghee including vegetable solidified oil or its produce used as substitute for Ghee or as an admixture of Ghee	At Rs. 1.25 nP. per Md.	"
26	Preparation of Ayurvedic and Unani Medicines	Do.	"
27	Glass Sheets, Glass Wares, Crockery and China Wares	Do.	"
28	Distilled Water Dis-infectant and medicated cotton of all kinds	Do.	"
29	Biries	At Rs. 1.00 per Md.	"
30	All metals and Metal Sheets excluding Iron	Do.	"
31	Washing Soap and other articles used in washing	Do.	"
32	Betel Leaves	Do.	"
33	Ale, Beer & Methyalted Spirit	At Rs. 0.80 nP. per Md.	"

1	2	3	4
Sl. No.	Description of Goods	Rate	Export or Import
34	Stationery . . . . .	At Rs. 0.80 nP. Per Md.	Import
35	Gunpowder and all other substances used in the manufacture of explosives and fireworks . . . . .	At Rs. 0.75 nP. per Maund.	"
36	Fireworks of all kinds . . . . .	Do.	"
37	Leather other than those specified else where . . . . .	Do.	"
38	Waste Paper including old news papers . . . . .	Do.	"
39	Ghee Pure . . . . .	At Rs. 0.65 nP. per Maund.	Do.
40	Rice including Tapioca, Poha & Soga Rice . . . . .	At Rs. 0.60 nP per Maund	"
41	Pind Khajoor (Wet dates) . . . . .	Do.	"
42	Meat including Mutton & Pork . . . . .	Do.	Export
43	Soda Ash & Caustic Soda . . . . .	Do.	Import
44	Tobacco Manufactured or raw . . . . .	Do.	"
45	Coarse & Coloured Paper . . . . .	Do.	"
46	Candles made of wax, or tallow or grease . . . . .	Do.	"
47	Wire brushes of all kinds . . . . .	Do.	"
48	Tanned hides . . . . .	Do.	Export
49	Cattle per head (To be collected at slaughter house) . . . . .	Do.	Import
50	Cotton Niwars, Cotton String, Carpets and Cotton Yarn . . . . .	Do.	"
51	Tricycles . . . . .	Do.	"
52	All oils excluding mineral oils, diesel, powerine & Kerosene Oil . . . . .	At Rs. 0.35 nP. per Maund.	"
53	Raw hides and skins . . . . .	At Rs. 0.30 nP. per Maund.	"
54	Animal fat, talow and dripping . . . . .	Do.	"
55	Coconut green and dry with shell including Gola and Khopra and Groundnut . . . . .	Do.	"
56	Asbestos and other articles made with combination of rubber or asbestos manufacture . . . . .	At Rs. 0.25 nP. per Maund.	"
57	Sugar refined, unrefined shakar, Batasha, Misri, Ola, Bura, Khand-Ka-Khilona, Gindora & Makhana excluding cube sugar, icing and caster sugar, patent and medicated sugar products . . . . .	Do.	"
58	Dry chillies, Dhaniya Turmeric, Methi, Rai, Ashalu, Zira and Amchur . . . . .	Do.	"
59	Articles used in preparation of Ayurvedic and Unani medicines . . . . .	Do.	"
60	All mineral oils including diesel powerine and Kerosene Oil . . . . .	Do.	"
61	Biri Leaves . . . . .	Do.	"
62	Cotton Ginned . . . . .	Do.	"
63	Chalk & Cork . . . . .	Do.	"
64	Furniture . . . . .	Do.	"
65	Mica . . . . .	Do.	"
66	Geru, Hirmach, Ramraz & Gulal . . . . .	Do.	"
67	Coal Tar including bituman, asphalt used for tarring roads etc. and Tarphelt . . . . .	Do.	"

1	2	3	4
Sl. No.	Description of goods	Rate	Export or Import
68	Moonj, Ban, hemp, Flex and articles made thereof . . . . .	At Rs. 0.25 nP. per	Import
69	Iron & Steel wrought and unwrought, Bars, Sheets, Girders, Rails, Poles and Pipes and articles made thereof such as nails, bolts, hinges, trunks, Balties, Scrap Iron & Machinery driven by power and its component parts . . . . .	maund Do.	„
70	Wool . . . . .	Do.	Export
71	Manufactured wood <i>i.e.</i> all manufactured wood which can be used for building and other purposes including planks, sleepers, beams, door, frames and Manufactured logs . . . . .	At Rs. 0.20 nP. per	Import
72	Potatoes, Singaras fresh & dried, Shakarkandi (Sweet Potatoes) and Onions . . . . .	At Rs. 0.15 nP. per Maund.	„
73	All fresh fruits including melons whether ripe or un-ripe . . . . .	Do.	„
74	Sheep & Goat (To be collected at Slaughter House) . . . . .	Do.	„
75	Bamboos, Bamboo chips, Ballies, Sangties and articles made of them . . . . .	Do.	„
76	Cement of all kinds including articles made thereof and coloured cement . . . . .	Do.	„
77	Articles not specified elsewhere in the Schedule . . . . .	Do.	„
78	Oil seeds including mandeli, castor seeds, linseeds and oil cakes . . . . .	At Rs. 0.10 nP. per Maund.	„
79	Flour, Meda, Suji and Besan . . . . .	Do.	„
80	Charcoal . . . . .	Do.	„
81	Bangalore & Allahabad pattern and all other kinds of tiles of any description whatsoever whether glazed or otherwise . . . . .	Do.	„
82	Pulses of all kinds . . . . .	Do.	„
83	Green Chillies and vegetables including Tomatoes . . . . .	Do.	Export
84	Gur of all kinds including Shira & Rab . . . . .	Do.	Import
85	Cotton Raw . . . . .	Do.	„
86	Grains of all kinds including wheat and grain mixed with Wheat, Gram, Moong, Moth, Urad, Chawla & Masoor excluding pulses . . . . .	At Rs. 0.05 nP. per Maund.	„
87	Cotton Seeds . . . . .	Do.	„
88	Coke & Coal . . . . .	Do.	„
89	Ashes & Cinder . . . . .	Do.	„
90	Limes & Chunam . . . . .	Do.	„
91	Kikar bark and other bark used for tanning leather, and other purposes . . . . .	Do.	„
92	Bricks and stones for building and other purposes and articles made of stones . . . . .	At Rs. 0.02 nP. per Maund	„
93	Firewood including trunks of trees . . . . .	Do.	„

## SCHEDULE II

**List of exemption from Terminal Tax**

Provided that the following goods and articles shall be exempt from the payment of the Tax.

1. Bonafide passenger's luggage.
2. Private and personal articles which have previously been in use.
3. All articles, the tax on which would be less than 3 N.P.
4. Stores accompanied by a prescribed certificate endorsed by a competent officer to the effect that they are Govt. property at the time they are brought into the Cantonment limits, provided that, in case where the stores are subsequently sold or become available for sale, the officer responsible for their import or sale shall notify the fact to the Cantonment Board immediately before the sale takes place and pay any terminal tax due. Stores issued on payment to contractors for use in Defence works shall not, however, constitute sale for the purpose of Terminal Tax.
5. Necessaries (not being articles of food and drink) equipment and clothing directly procured by officers in Command of troops for the use of their men and followers but not through a merchant or contractor and which are accompanied by a pass as mentioned in para. 4.
6. All goods imported through the Post Office (this does not include goods which come by rail and of which merely the Railway Receipt is sent by Post).
7. Articles imported by such Educational and Charitable Medical Institution as may be specified by the Cantonment Board from time to time if accompanied by a certificate signed by the head of the Institution or the Medical Officer-in-Charge to the effect that they are imported for the bonafide use of such institution. The certificate will be in the form issued by the Cantonment Board as laid down in para 4.
8. Usual belongings of theatrical, musical concert, cinematograph Circus and other similar companies, of a like nature for their bonafide use (this does not include articles imported by Carnival or any other similar companies for the purpose of giving out prizes to the public). These should be accompanied by a pass issued by the Cantonment Office.
9. Bullions, coins, jewellery and wearing ornaments.
10. Railway stores and materials which are required for use on Railways, whether in constructing, manufacturing or working the same and which are not removed outside the railway land boundaries, but not stores imported into Cantonment limits for purchase and consumption by Railway employees nor stores which the Railway Co-operative stocks for sale to its members.
11. Arms and Ammunition, gelatine and detonators or safety fuses.
12. Sulphur and Salt-Petre.
13. Articles of dowry brought by a marriage party of the bridegroom.
14. Printed books, periodicals and dailies.
15. Dung Cakes.
16. Empty cases (wooden).
17. Khar Mitti.
18. Samples imported by bonafide commercial travellers not meant for sale subject to such restrictions as the Cantonment Board may impose from time to time in this respect.
19. Grass Fodder, hay, straw and bhoosa.
20. Salt.
21. Matches of all kinds excluding fireworks.

22. Toys made of clay.
23. Flowers.
24. Carbonic Acid Gas.
25. Multani Mitti.
26. Ganges water (Gangajal)
27. Sand, blackearth and murrom.
28. Slates including slate pencils used in education.
29. Milk and Curd.
30. Bhuttas fresh.
31. Ice.
32. Khajoor and Palm leaves and articles made thereof.
33. Country carts, thelas, tongas and rickshaws etc.
34. Sugar Cane.
35. Bones.
36. Opium, Bhang and Ganja.
37. Hand Spun and hand wooven cloth (cotton, woollen and silken) and its products including Pattu, Asan, Ghugi, Shawls, Blankets, Chadder, Towels, Handkerchief, Dhoties, Sarees and ready-made garments made thereof.
38. Khas and Sirkies.
39. Handloom cloth whether cotton, silken or woollen including Saries and Loogaries, Pagries, Safa, Chaddar, Shawls, Asan, articles made of Handloom cloth and Handloom cloth of any kind inter-wooven with gold thread of whatever description.

Provided that the goods mentioned in item No. 37 and 39 will be exempted only if accompanied by a certificate from the Importer stating that the goods in question are Handloom, Hand Spun and Hand wooven products and are not liable to Tax. The Form of the Certificate will be available at the barriers for use of the Importers.

#### CANTONMENT—OCTROI TAX

**S.R.O. 264, dated 26th July 1960.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), the Cantonment Board, Mathura, with the previous sanction of the Central Government hereby makes the following amendment to the Notification No. 570/XII/484C of 1894, Miscellaneous (General) Department Government of the North Western Province and Oudh, dated the 30th August, 1894, imposing Octroi Tax in Mathura Cantonment namely:—

In the said Notification in item (i) for the word "An", at the beginning, the words "A non refundable" shall be substituted.

[No. F. 53/23/G/L&C/60.]

**S.R.O. 265, dated 26th July 1960.**—In pursuance of sub-section (7) of section 13 of the Cantonment Act, 1924 (2 of 1924), the Central Government is pleased to notify the election of Shri Babu Lal to the Cantonment Board, Dagshai.

[No. F. 29/10/G/L&C/56.]

PRITAM SINGH, Under Secy.

**S.R.O. 266, dated 26th July 1960.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following further amendments in the General Provident Fund (Defence Services), namely:—

1. These rules may be called the General Provident Fund (Defence Services) Amendment Rules, 1960.

2. In the General Provident Fund (Defence Services) Rules, in Appendix 'B'—  
(i) in paragraph 1, *for the entries*

“The Chief of the Naval Staff and the Commander-in-Chief, Indian Navy.  
The Commodore-in-Charge, Bombay.  
The Commodore-in-Charge, Cochin.  
The Naval Officer-in-Charge, Vizagapatnam.  
The Resident Naval Officer, Calcutta.  
The Resident Naval Officer, Madras”,

the following entries shall be substituted, namely:—

“The Chief of the Naval Staff.  
The Flag Officer, Bombay.  
The Commodore-in-Charge, Cochin.  
The Commodore East Coast, Vishakapatnam.  
The Chief Hydrographer, Dehra Dun.  
The Resident Naval Officer, Calcutta.  
The Resident Naval Officer, Madras”.

(ii) In Note 2 *for the words* “The Chief of the Naval Staff and the Commander-in-Chief, Indian Navy”, the words “The Chief of the Naval Staff” shall be substituted.

P. K. JAIN, Under Secy.

